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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re: : Chapter 11
THE NEW YORK RACING ASSOCIATION INC., : Case No. 06-12618 (JMP)
Debtor. :
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**NOTICE OF FILING OF COMPARISON IN CONNECTION
WITH MODIFIED THIRD AMENDED PLAN OF DEBTOR
PURSUANT TO CHAPTER 11 OF THE UNITED STATES BANKRUPTCY CODE**

PLEASE TAKE NOTICE that the document annexed hereto as Exhibit A compares (a) the Modified Third Amended Plan of Debtor Pursuant to Chapter 11 of the United States Bankruptcy Code, dated April 27, 2008, to (b) the Modified Third Amended Plan of Debtor Pursuant to Chapter 11 of the United States Bankruptcy Code, dated April 18, 2008.

Dated: New York, New York
April 27, 2007

/s/ Brian S. Rosen

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EXHIBIT A